IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE FOURTEENTH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

**THE HON'BLE Mr. JUSTICE M.H.S. ANSARI**

**and**
**THE HON'BLE Mr. JUSTICE T.Ch.SURYA RAO**

**WRIT PETITION No. 23149 of 2004**

Between:

M/s. Dorlands Drugs and Pharmaceuticals (P) Ltd., 26-4-8, First Floor, Gnanotive Street, Gandhinagar, Vijayawada-520003,
rep. by its Managing Director, Mr. K. Ramachandra Rao.

**..... PETITIONER**

AND

1. The Addl. Commissioner (CT) Legal, (FAC), O/o. of the Commissioner of Commerical Taxes, M.J. Road, A.P., Hyderabad.
2. The Deputy Commissioner, Commercial Taxes, No. II Division, Vijayawada.
3. The Commercial Tax Officer, Sitaramapuram Circle, Vijayawada.

**.....RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue Writ of Certiorari or any other appropriate Writ or Order or Direction calling for the records of the 1st Respondent in C.C.T's Ref. No. LV(2)/2754/2004 dt. 3.12.2004 and quash the same as arbitrary, contrary to law and against weight of evidence and probabilities of the petitioner's case and also contrary to the decisions of Apex Court of India and consequently grant stay of collection of disputed tax of Rs. 4,69,282/- for the assessment year 2000-2001 pending disposal of the appeal in T.A.No.1419/2004 before the Sales /Tax Appellate Tribunal.

**Counsel for the Petitioner: Mr. SHAIK JEELANI BASHA**

**Counsel for the Respondents: GP FOR COMMERCIAL TAXES**

**The Court made the following :**

**ORAL ORDER:** (per M.H.S.Ansari, J.)

Having heard learned counsel for the respective parties, we are inclined to dispose of the instant Writ Petition with certain appropriate directions.

The grievance of the petitioner is with respect to the order of the Additional Commissioner (CT), dated: 3.12.2004, whereby, the Petition filed seeking stay of collection of the disputed tax of Rs. 4,69,282/-, pending disposal of the assessee's appeal before the Sales Tax Appellate Tribunal, was rejected.

Without going into the merits of the contentions urged with regard to the liability of the assessee, as also, with regard to the question as to whether the rate at which the tax has been demanded is valid, we are inclined to dispose of the instant Writ Petition with the direction that upon the petitioner depositing 50% of the disputed tax of Rs. 4,69,282/- within a period of four weeks from the date here of, there shall be stay with regard to the balance disputed tax pending disposal of the appeal before the learned Sales Tax Appellate Tribunal. The learned Sales Tax Appellate Tribunal after verifying itself that this order has been complied with by the assessee, shall endeavour to dispose of the appeal expeditiously, and, preferably, within two months from the date of communication of this order. The Writ Petition, accordingly, stands disposed of. Be it clarified that it shall be open to the Sales Tax Appellate Tribunal dispose of the appeal pending on its file in accordance with law, uninfluenced by any observations contained in this judgment and order.

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M.H.S. ANSARI, J.

14.12.2004.

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T.Ch. SURYA RAO, J.

VR

Note:

Communicate operative portion

by wire at party's cost.

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To

1. The Additional Commissioner (CT) Legal, (FAC), O/o. of the Commissioner of Commerical Taxes, M.J. Road, A.P., Hyderabad.
2. The Deputy Commissioner, Commercial Taxes, No. II Division, Vijayawada.
3. The Commercial Tax Officer, Sitaramapuram Circle, Vijayawada.

4. Two CCs to Government Pleader for Commercial Taxes, High Court Buildings, Hyderabad (OUT).

5. Two CD copies.